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## **Tax Filing Resources for Same Sex Couples**

Times are changing for same sex couples. Sixteen states now recognize same sex relationships in some form. Seven states embrace the right to marry, with Maryland poised to be the eighth. Restoration of marriage rights in California is only a matter of time.

If you are married to your same sex partner, registered as domestic partners, or someone you know is, then you will want to be aware of changing tax implications. Complying with tax rules for same sex couples such as differing state and federal returns and “income splitting” requirements can be very complex, and you may want to seek the assistance of an [accountant](#), [attorney](#), or [enrolled agent](#). A collection of these valuable, trained professionals participated in this informative [webinar](#) last year.

Californians are now legally responsible for filing their taxes in the same manner as opposite sex married couples. California’s Franchise Tax Board has excellent information in [Publication 776](#) for married couples and [Publication 737](#) for registered domestic partners, with additional information on FTB’s [website](#).

The federal government, however, fails to recognize same sex relationships, requiring couples to use different filing statuses when they file with the FTB and the Internal Revenue Service. IRS took a first step in 2010 by recognizing domestic partners’ community property rights. IRS now requires [“income splitting”](#) on couples’ federal returns beginning with those filed last April.

This change results in a tax benefit for many couples, but not all. You may file amended returns for 2008 and 2009, if recognizing community property will lower your tax. You are not required to “split” your income for years prior to 2010, if there would be no tax benefit to you. However, if you filed your 2008 federal return on the April 15, 2009 due date, your deadline to amend your return and claim a refund is Tuesday, April 17, 2012.

These are challenging times for same sex couples living at the forefront of the battle for full equality. Only repeal of the federal Defense of Marriage Act and full IRS conformity with state laws recognizing couples’ rights will lessen the many tax compliance challenges existing today. As that struggle continues, please avail yourself of the many resources available to protect you and your family.